

COLUMBIA COUNTY PUBLIC HOSPITAL DISTRICT NO. 1
DBA DAYTON GENERAL HOSPITAL, BOOKER REST HOME ANNEX,
AND BOOKER ANNEX
Columbia County, Washington
January 1, 1993 Through December 31, 1993

Schedule Of Findings

1. Waitsburg Clinic Bookkeeping Procedures Should Be Improved And Records Retained

The district has a satellite clinic in Waitsburg. At the time of our on-site visit, nursing logs of patient service were being discarded daily. Client sign-in logs were not used. Superbills, used to accurately bill clients, were regularly discarded once the data entry person was satisfied with the documents. Daily computer edit runs were discarded daily. Receipts were not issued for all over-the-counter collections. A method of tracking currency from receipt to deposit in the bank had not been developed. General duties were not segregated to provide cross checking for accuracy.

RCW 40.14.070 states in part:

County, municipal and other local government agencies may request authority to destroy noncurrent public records having no further administrative or legal value by submitting, to the division of archives and records management, lists of such records on forms prepared by the division

The Waitsburg clinic was acquired from a local physician. Many of the bookkeeping procedures used are those used by the former owner.

The above condition means that official public records needed in the audit are not available. Also, there is no assurance that a billing is generated for all patients receiving service. In addition, those procedures do not assure that all collections are properly recorded and deposited with the bank.

We recommend the clinic retain all public documents. We further recommend the clinic maintain adequate records to assure that all patients receiving service are processed in the bookkeeping system. We also recommend the clinic properly receipt all collections.